

1965

Best-paper awards

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Recommended Citation

H&S Reports, Vol. 02, (1965 winter), p. 08

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THE BEST-PAPER AWARDS

To the three literati among our staff, managers, and principals whose papers have been judged the most outstanding produced during the year ended September 30, 1964, it is a pleasure to give well deserved recognition in these pages. All three award-winning papers were considered to be of exceptionally high quality.

Francis C. Oatway, senior accountant in our Washington office, won First Award of \$500 for his paper *Motivation and Responsibility in Tax Practice: The Need for Definition*. Outstanding in thoroughness of preparation, documentation, and clarity of expression, this paper in September 1964 was entered by Mr. Oatway in the J. K. Lasser Tax Essay Contest conducted by New York University, winning first place there also and a prize of \$1,500. The topic assigned for examination was: Are the existing canons of practice of the legal and accounting professions adequate for the modern practitioner? The contest was open, without geographic limitation, to senior and graduate law school students and senior and graduate accounting students; to practicing lawyers and practicing accountants; and to teachers of law or accounting. The maximum age requirement was 28. It is expected that New York University's *Tax Law Review* will publish the paper later this year.

Robert D. Niemeyer, MAS manager in our Chicago office, won Second Award of \$300 for his paper *Inventory Control*. By skillful handling of terminology necessarily technical, Mr. Nie-

meyer has rendered a difficult subject understandable. His paper discusses formal methods of determining inventory re-order points in terms of "how much" and "when" factors. The July-August 1964 issue of *Management Services* magazine published this article.

Ernest H. Kenyon, principal in our Omaha office, won Third Award of \$200 for his excellent analysis of the problem *Corporate Distributions—Liquidating and Dividend*. The reader interested in an introduction to this tax subject should find this paper valuable. The paper considers some of the pitfalls in identifying corporate distributions and anticipating how they will be taxed. Mr. Kenyon gave his paper in October 1963 before the Tenth Annual Institute on Taxation of the Texas Society of CPAs in both Houston and Dallas, and it was published in our *Selected Papers* — 1963. Later this year *The Journal of Taxation* will reproduce it in their new publication *Accountants Tax Journal*.

For readers newly affiliated with the Firm a brief review of the Awards program may be of interest. In the Fall of each year the Firm presents three awards to staff accountants, principals, and managers who have written papers on professional and technical subjects, presented them before audiences outside the Firm, arranged for their publication, or gained recognition for them in some other way deemed outstanding. Awards for the current year bring the number of winning papers on accounting and auditing subjects to fourteen,

on taxes to eight, and in management advisory services to ten.

Across the country, the number of offices that have had winning papers is fifteen; six have had more than one.

An interesting feature of judging the papers is to observe the changes that take place in an individual's writing over a period of time. At some point in a writer's development it becomes apparent that he has hit his stride—that he no longer regards his writing as a chore to be gotten out of the way but as an occupation that gives him considerable satisfaction. What brings about the change is self-discovery of the creative faculty and how it can dispel the tedium that many people associate with the hard work of writing.

The first step in a man's approach to serious professional writing is essentially one of mental discipline. Ernest Hemingway wrote: "Easy writing makes hard reading." We like to think of the Best-Paper Awards less in terms of their worth as "gold medals" of achievement than as indicators of hard mental discipline—the training of the mind that enables a man to carry to completion a well thought-out thesis of substance, sound technically and readable in style.

To all who during the year have directed their efforts toward the rewarding goal of constructive professional writing we express our appreciation.

Discover for yourself, if you have not yet done so, the relation between creative mental power and serious professional writing. In the process you are likely to find much personal satisfaction!